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NO 28

RAILROAD TAX IN MARION

Question Regarding Assessment Raised by Judge Brewer

Noting that the assessments for 1919 and 1920 on the property of the N. C. & St. L. Ry in Marion were the same, and knowing that the new valuation laws demand a new appraisal in 1920, L. L. Brewer, County Judge, addressed the following letter to J. B. Thomason, State Comptroller: Jasper, Tenn., Dec. 9, 1919. Hon. J. B. Thomason, Comp. Nashville, Tenn.

Dear Sir: In comparing the 1919-20 assessment of foreign corporations by the Railroad Commissions I find no material changes from the former assessments except a few additional names.

The N. C. & St. L. railroad has remained practically the same for the past ten years, in spite of the fact that they have, during the meantime, double-tracked their entire mileage in Marion County.

Mr. A. V. Louthan will tell you that he had complete cooperation of the entire county organization in his appraisal of Marion county. We felt that we were doing the average tax-payer a favor by assisting in the establishment of a cash valuation, but, if the 1920 assessment, of which we give you a sample of above, is allowed to remain, then we certainly will do our best to equalize our local assessments with that of the railroad commission through our county assessor, as has been done heretofore.

I am hoping that the Railroad Commission is not correct in stating that the schedules just filed with us are to stand for the 1920 assessment.

Yours truly,

L. P. BREWER,
County Judge.

On Dec. 11 Judge Brewer received the following letter from A. W. Louthan, Chief Statistician: Nashville, Tenn., Dec. 12, 1919: L. P. Brewer, County Judge, Marion County, Jasper, Tenn.

My dear Judge:

Hon. John B. Thomason, Comptroller, has handed me your letter of Dec. 9, relative to the



FRENCH IVORY SILVERWARE

and Casseroles
and Serving Trays

KODAKS

and Kodak Supplies
and Kodak Albums

FLASH LIGHTS

and Batteries, Bulbs
and Parts

LEATHER GOODS

Leather Collar Bags

FRUITS FOR FRUIT CAKE

and Oranges
and Apples

CHRISTMAS BOX PAPER

CUT GLASS

CANDIES

Full Line for Christmas

TOILET SETS

and Perfumes
and Manicure Sets
and Shaving Sets

BOOKS

and Bibles
and Child's Toy Books

FOUNTAIN PENS

and Parker's
and Waterman's
and Century

JEWELRY

and Watches

POCKET KNIVES

J. W. Simpson & Son

Jasper,

The Drug Store

Tenn.

assessment of railroad property for the years 1919 and 1920:

I beg to enclose herewith copy of letter which I am mailing in the next two or three days to each County Judge in the State and which I am sure completely clears this matter up. I am also enclosing copy of the statute referred to in this letter.

You were entirely right in saying to Mr. Thomason that I would say that complete co-operation of the entire County organization had been given us in the appraisal of the property of Marion County. We have not found finer cooperation in the State than we received in Marion County, and we appreciate the attitude that you have assumed toward this new law which has facilitated our work and which will insure an honest assessment in your county.

With best wishes, I am
Yours very truly,
A. V. LOUTHAN,
Chief Tax Statistician.
The letter referred to by Mr. Louthan follows:

"Heretofore the Railroad Commission has assessed railroads and other public utility property biennially on the odd years, while other classes of property were

assessed by the local County Tax Assessors biennially on the even years. When the legislature of 1919 passed the bill creating the State Board of Equalization and providing for the assessment of all property at its actual cash value, it was realized that the law would have to be changed so that all railroad property and public utility property, as well as all property assessed by the local County Tax Assessors, would be assessed on the same year and for the same period; otherwise the result would have been that either railroad and public utility property, or the property assessed by the local County Tax Assessors, would have been assessed at its actual cash value one year in advance of the other class of property.

"The Legislature, therefore, enacted a bill providing that the assessment made by the Railroad Commission in 1919 should be for the year 1919 only, and that the Railroad Commission should also make a new assessment in 1920, assessing all property assessable by this Commission at its actual cash value, so that all classes of property in the state would be raised to actual cash value at the same time, and thus

do no injustice to any particular class of property holders.

"For your information, I am enclosing herewith a copy of this bill, from which you will see that all railroad property and public utility property in the State will be assessed in 1920 at its actual cash value.

"I understand that the schedules used by the railroad Commission for 1919 inadvertently show that they are 1919 and 1920 assessments, but this is due to the fact that the Comptroller simply used the old forms on hand. As a matter of fact, the assessment made in 1919 by the Railroad Commission is for the year 1919 only, and a new assessment will be made in 1920 on the basis of the actual cash value of the property."

Claim has frequently been made that the corporations doing business in the county were not paying sufficient tax, and the new assessment law is aimed to properly adjust these taxes. The letter sent out by Mr. Louthan explains the error discovered by Judge Brewer, who, it seems, is working for the best interests of his county.

SHERIFF COPPINGER RECOVERING FROM WOUNDS

Sheriff G. W. Coppinger, who was shot in the shoulder and neck Wednesday of last week by Chas. Thomas, an alleged wildcatter, whom he was attempting to arrest, is recovering. The shooting was done at a houseboat on Battle Creek near Tennessee river. Thomas firing from a Winchester shotgun thru the door at Coppinger. Thomas escaped. Sheriff Coppinger was accompanied by Deputy Ferguson, and as soon as they hailed Thomas from the outside and their identity became known the wildcatter opened fire.

A reward of \$500 is offered for the arrest of Thomas, who is supposed to have fled to Kentucky.

Elected Officers.

Crossville, Tenn., Dec. 11.—Amanda Chapter O. E. S., recently elected officers at Crossville as follows: Mrs. Lavina Black, M.; Dr. W. A. Reed, W. P.; Mrs. M. F. Reed, A. M.; Miss Annie McGuire, Sec.; Mrs. U. S. Rose, Treas.; Mrs. S. J. Reed, Conductress; Mrs. R. G. Bloomfield, A. S.

Opens Drug Store.

Crossville, Tenn., Dec. 11.—Clay Sills, of Mayland, will open a drugstore at Crossville. He will carry an extensive line and will have an experienced pharmacist in charge of the prescription department.

Shot During Quarrel.

South Pittsburg, Dec. 15.—As the result of an altercation Henry Harris, of South Pittsburg, was shot by Harry Henson. Harris will recover, though seriously wounded. Henson was arrested and put under bond to appear for trial.

Enlisted in Navy.

So. Pittsburg, Dec. 16.—R. L. Houseley and J. J. Link, of this place, have enlisted in the navy as third-class fireman for service on the U. S. S. Tennessee, which will be manned entirely by Tennesseans.

Wanted—Girl to set type: 8 hours. THE NEWS.

One dollar a year is awful cheap or this paper. It should be \$2.

S. H. ALEXANDER, Pres. OFFICERS: T. G. GARRETT, Vice-Pres.
F. A. KELLY, Cashier

MARION TRUST & BANKING CO.

JASPER, TENN.

Capital, Surplus and Profits, \$ 25,000.00
Deposits, 123,000.00

We pay interest on time deposits.
Combine absolute safety with satisfactory service.
Give particular attention to business of farmers.
Invite new accounts upon our merits for strength and superior facilities.
A strong bank can accord liberal treatment to its patrons. Our past policy and ample resources are our guarantee for the future.

We Want Your Business

CARRYING PASSENGERS IN AERIAL TRIPS

Harry Stinson, the aviator, was in South Pittsburg and Jasper, Friday and Saturday, giving flights and taking up spectators at \$15 a trip of 15 minutes. At Jasper the flights were taken from the Westmoreland field and were attended by a large number of spectators, many of whom "went up." Among them was Miss Lizzie Price, who in her trip took in all the degrees and was declared by the aviator to be the nerviest woman he had ever gone up with. A. L. Roberson, ex-clerk and master of Chancery Court, also ascended, and was so pleased with his experience that he sent up several of his children.

There were quite a number of other riders. When one party was not willing to pay \$15 for a ride, chances were taken at \$1 each, and whoever got a card bearing the letters "U. N." got the ride. Trips embraced a circle almost to So. Pittsburg and back half way to Sequatchie, thence over the ridge and back to the landing field where the flying stunts were performed—if the rider desired them. Aviator Stinson made his trip from Bridgeport, Ala., a distance of 16 miles, in fifteen minutes.

FOR SALE.

My place in Sequatchie. Price right and good terms to responsible party.

J. P. HYNES,
Sequatchie, Tenn.

Get your Xmas flour while it's cheap, \$1.50 per sack.
J. M. Roberts, Whitwell.

NOTICE

TO AUTOMOBILE OWNERS

Number plates for 1920 can now be secured. Automobile owners should secure these on or before Feb. 1, 1920, or they will become delinquent.

B. L. GRAHAM,

County Court Clerk.
Jasper, Tenn., Dec. 15, 1919.

WILL INSIST ON BETTER MATERIAL

Jasper, Tenn., Dec. 16.—Judge L. P. Brewer, county judge, Marion county, says he is going hereafter to insist that only first-class work and material be placed on the public roads. His ire is started by the fact that a section of embankment fronting the raging waters of Battle Creek, near Ketchikan bridge, has washed out, a loss of \$700. It was a clay and sand fill instead of being protected by a rock wall which would have cost only about \$300 more. The more road work is being done in Marion, the more it appears patent that only first class, durable work should be done, and no makeshifts attempted. The people also have got wise to this and are insisting on work of a permanent character and no other. Hundreds of dollars have been wasted on grading and the people are demanding that grading be stopped and that material that will stand weather and traffic wear be put on instead. In other words they desire the roads to be built up instead of to be graded up out of the silt to wash back in the first three or four heavy rains that hit them.

Thomas Geary.

Tracy City, Dec. 15.—Thomas Geary died at his home in the Orange Hill district of Grundy county, Dec. 4, aged 80 years. He was born in Ireland. He was a veteran of the Civil War, fighting on the Union side. While soldiering he met a Miss Dixon of Sequatchie Valley, to whom he was married after the war. He is survived by his wife and seven children: Donald, of Oklahoma; J. C. of Guild, Tenn.; William, Thomas, Lee, Miss Rebecca and Mrs. Sartain, of this city. He was a member of the Catholic Church.

Mrs. Houston Wells.

Jasper, Dec. 16.—Mrs. Houston Wells died at her home near Ebenezer Thursday of typhoid fever. Interment was made at the State Line cemetery near Shellmound Friday. She was formerly Miss Minerva Harp, and leaves a husband and year-old infant.



Have Ford Mechanics Repair Your Car

The mechanics in our shop who will adjust or repair your Ford car, or Ford truck, are men who understand the Ford mechanism and who know the Ford way of making repairs and replacements. They are experienced Ford mechanics and because of their familiarity with Ford cars can do your work more intelligently and more quickly than can other Ford mechanics who lack Ford experience.

The work on your car will be done in a completely equipped shop with time-saving Ford tools and equipment. Whether your car needs an adjustment or a thorough overhauling, we are prepared to give you careful and prompt service. And nothing but the Genuine Ford-made parts and replacements will be used.

Our stock of Ford parts is always complete. And our Ford garage and Ford mechanics are at your service at any time. We are Authorized Ford Dealers and not only repair Fords but also sell them. Drive in or 'phone. Be fair to your car and your pocketbook.

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